(*e*) where more than half of the total income of any individual, Hindu undivided family, unregistered firm or other association of individuals not being a registered firm or company, accruing, arising or received during the year ending on the 30th day of June 1948, consists of income from salaries, interests on securities or dividends, or consists of income falling under more than one of these heads, income-tax and super-tax shall be charged in respect of any such total income at the rates applicable to such income in the Retroceded Area immediately before the first day of July 1948.

Repeal.

6. Subject to the provisions of this Act, the Indian Income-Tax Act, 1922, and the Excess Profits Tax Act, 1940, as continued by the Retrocession (Application of Laws) Act, 1947, are hereby repealed.

A. RAMASWAMI MUDALIAR,
Dewan.

Order No. R. L. 3128—Legis. 3-48-1, Bangalore, dated 1st July 1948.

Ordered that the accompanying Mysore Excise (Application to the Retroceded Area) (Emergency) Act, 1948, which received the assent of His Highness the Maharaja, on the 30th day of June 1948, be published as Act No. XXXII of 1948 in the *Mysore Gazette* for general information.

S. KANAKARATNARAJ,
Legal Remembrancer and Secretary to Government, Law Department.

ACT No. XXXII OF 1948.

The Mysore Excise (Application to the Retroceded Area) (Emergency) Act, 1948.

(*Received the assent of His Highness the Maharaja on the 30th day of June 1948.*)

Preamble.

WHEREAS the Government of His Highness the Maharaja is satisfied that circumstances exist which render it necessary to take immediate action to extend the Mysore Excise Act, 1901 (V of 1901) to the Retroceded

Area as defined in Section 2 of the Retrocession (Application of Laws) Act, 1947 (XXIII of 1947);

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of Section 31 of the Government of Mysore Act, 1940 (XVIII of 1940);

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Excise (Application to Retroceded Area) (Emergency) Act, 1948.

(2) It extends to the whole of Mysore.

(3) It shall come into force at once.

Extending the Mysore Excise Act, 1901 to the Retroceded Area.

2. Notwithstanding anything to the contrary contained in Section 3 of the Retrocession (Application of Laws) Act, 1947, the Mysore Excise Act, 1901 (V of 1901) and all rules, orders and notifications made thereunder and for the time being in force shall take effect in the Retroceded Area as defined in Section 2 of the Retrocession (Application of Laws) Act, 1947, to the same extent and in the same manner as in the rest of Mysore.

Repeal of the Excise Regulation I of 1915.

3. The Excise Regulation, 1915 (I of 1915) as applied to the Retroceded Area and as continued by Section 3 of the Retrocession (Application of Laws) Act, 1947 is hereby repealed.

Savings as to orders, etc.

4. Any order issued, any action taken and anything done under the Excise Regulation, 1915 (I of 1915) as in force in the Retroceded Area before the commencement of this Act, shall so far as it is not inconsistent with the provisions of the Mysore Excise Act, 1901, be deemed to have been issued, taken and done under the corresponding provisions of the Mysore Excise Act, 1901.

A. RAMASWAMI MUDALIAR,
Dewan.

No. Rl. 3129—Legis. 3-48-2, dated Bangalore, 1st July 1948.

Ordered that the accompanying opium (Application to the Retroceded Area) (Emergency) Act, 1948 which received the assent of His Highness the Maharaja, on the 30th day of June 1948, be published as Act No. XXXIII of 1948, in the *Mysore Gazette* for general information.

S. KANAKARATNARAJ,
Legal Remembrancer and Secretary to Government, Law Department.